

**REMARKS**

The foregoing amendments to the specification insert a cross-reference to earlier applications on page 1 of the specification as well as an abstract on a separate page.

Upon entry of the claim amendments, claims 1-16 and 18-19 will be in this application. Claim 17 has been cancelled, without prejudice or disclaimer.

The claims have been amended to delete multiple dependencies and to otherwise use language more in keeping with U.S. patent law and practice. In claim 2, structure (III) which was previously undefined is now defined as set forth on page 2 of the English-language specification. Claim 4 has been amended to specify that the lipase is immobilized on an appropriate solid support; new claim 18 is directed to the process of claim 1 in which the lipase is not so immobilized previously also encompassed by claim 4. Claim 10 has been amended to delete the contents of the various "such as..." clauses. The subject matter deleted from claim 10 is now set forth in new claim 19.

It is clear from the foregoing that no new matter has been added.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

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By: Mary Katherine Baumeister  
Mary Katherine Baumeister  
Registration No. 26254

P.O. Box 1404  
Alexandria, VA 22313-1404  
703 836 6620